

CERTIFICATION, OR ACKNOWLEDGEMENT IS NECESSARY.

**3-403. FEDERAL TAX LIEN INDEX; FILE OF NOTICES; ENTRY AND DISPOSITION OF CERTIFICATE OF RELEASE.**

(A) IF A NOTICE OF FEDERAL TAX LIEN, A REFILE OF A NOTICE OF TAX LIEN, OR A NOTICE OF REVOCATION OF ANY CERTIFICATE DESCRIBED IN SUBSECTION (B) IS PRESENTED TO THE FILING OFFICER, HE SHALL CAUSE THE NOTICE TO BE MARKED, INDEXED, AND RECORDED IN AN ALPHABETICAL FEDERAL TAX LIEN INDEX, SHOWING ON ONE LINE THE NAME AND RESIDENCE OF THE TAXPAYER NAMED IN SUCH NOTICE, THE U.S. GOVERNMENT SERIAL NUMBER OF SUCH NOTICE, THE DATE AND HOUR OF FILING, AND THE AMOUNT OF TAX WITH THE INTEREST, PENALTIES, AND COSTS. HE SHALL FILE AND KEEP ALL ORIGINAL NOTICES SO FILED IN NUMERICAL ORDER IN A FILE, OR FILES, AND DESIGNATED FEDERAL TAX LIEN NOTICES.

(B) IF A CERTIFICATE OF RELEASE, NONATTACHMENT, DISCHARGE, OR SUBORDINATION OF ANY TAX LIEN IS PRESENTED TO THE FILING OFFICER FOR FILING HE SHALL ENTER THE SAME WITH DATE OF FILING IN SAID FEDERAL TAX LIEN INDEX ON THE LINE WHERE NOTICE OF THE LIEN SO AFFECTED IS ENTERED, AND PERMANENTLY ATTACH THE ORIGINAL CERTIFICATE OF RELEASE, NONATTACHMENT, DISCHARGE OR SUBORDINATION TO THE ORIGINAL NOTICE OF LIEN.

**3-404. FEE FOR FILING NOTICE OF LIEN; BILLING DISTRICT DIRECTORS OF INTERNAL REVENUE.**

THE FEE FOR FILING AND INDEXING EACH NOTICE OF LIEN OR CERTIFICATE OR NOTICE AFFECTING THE TAX LIEN IS \$3. THE OFFICE SHALL BILL THE DISTRICT DIRECTORS OF INTERNAL REVENUE ON A MONTHLY BASIS FOR FEES FOR DOCUMENTS FILED BY THEM.

**3-405. INTERPRETATION AND CITATION OF §§3-401 THROUGH 3-405.**

SECTIONS 3-401 THROUGH 3-405 SHALL BE SO INTERPRETED AND CONSTRUED AS TO EFFECTUATE THEIR GENERAL PURPOSE TO MAKE UNIFORM THE LAW OF THOSE STATES WHICH ENACT THEM, AND MAY BE CITED AS THE MARYLAND REVISED UNIFORM FEDERAL TAX LIEN REGISTRATION ACT.

REVISOR'S NOTE: The Revised Uniform Federal Tax Lien Registration Act is the same statute that formerly appeared in Art. 21 as Title 3, subtitle 4. Since this is a uniform act few stylistic changes are made.

**SUBTITLE 5. RECORDING AND OTHER COSTS.**

**3-501. RECORDING COSTS.**